RECORDATION NO. 27197 FILED

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SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD ATTORNEYS AT LAW 1050 SEVENTEENTH STREET, N.W SUITE 301 WASHINGTON, D.C. 20036

ELIAS C. ALVORD (1942) ELLSWORTH C ALVORD (1984)

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OF COUNSEL URBAN A LESTER

October 9, 2007

Mr. Vernon A. Williams Secretary **Surface Transportation Board** Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Judgment, dated as of September 13, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Plaintiff:

Helm Financial Corporation

505 Sansome Street, Suite 1800

San Francisco, CA 94111

Defendant:

Carrizo Gorge Railway, Inc.

2295 Fletcher Parkway, Suite 101

El Cajon, CA 92020

Mr. Vernon A. Williams October 9, 2007 Page 2

A description of the railroad equipment covered by the enclosed document is:

All property of Defendant, including, but not limited to 14 open top hopper cars HATX 45170 – HATX 45183.

A short summary of the document to appear in the index is:

Judgment of the Superior Court of the State of California, County of San Diego, East County Division, on behalf of Helm Financial Corporation, Plaintiff, against Carrizo Gorge Railway, incl., Defendant, covering all property of Defendant.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

F 1 L E D

PECORDATION NO. 27191

SEP 1 3 2007

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SURFACE TRANSPORTATION BOARD

SUPERIOR COURT OF THE STATE OF CALIFORNIA COUNTY OF SAN DIEGO EAST COUNTY DIVISION

HELM FINANCIAL CORPORATION, a California corporation;

Case No. GIE036664

[PROPOSED] JUDGMENT

12 | Plaintiff,

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CARRIZO GORGE RAILWAY, INC, a California corporation; and DOES 1-10, inclusive, Defendants.

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IT IS HEREBY ORDERED, ADJUDGED and DECREED as follows:

Plaintiff HELM FINANCIAL CORPORATION shall take judgment against

Defendant CARRIZO GORGE RAILWAY, INC., in the amount of \$455,000.

IT IS FURTHER ORDERED, ADJUDGED and DECREED as follows:

Plaintiff HELM FINANCIAL CORPORATION is entitled to possession of

those certain railcars referred to as the "Sand Cars" and described with particularity

in Exhibit A to the Settlement Agreement and Stipulation for Entry of Judgment in

this case. One or more writs of possession may be issued directing the sheriff(s) of

1	the county(ies) in which any or all of the said railcars are located to transfer and
2	deliver possession of said railcars to Plaintiff HELM FINANCIAL
3	CORPORATION.
5	IT IS SO ORDERED:
6	.+h
7	Dated: September 137, 2007
8	Eddie:C. Sturgeon, Judge
9	TUDGE OF THE SUPERIOR COURT
10-	LONGE OF THE SOLEVIOR COOK!
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JUDGMENT

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 10 9 /07:

Robert W. Alvord